

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)**

**\*\*\*Final Maintenance of Effort Report \*\*\***

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007  
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007  
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

**PRIME APPLICANT: 0584 Missoula H S 32 Missoula**

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2008 by this amount: **\$19,658**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

**STATE AND LOCAL FUNDS**

**APPLICANT TOTALS**

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2006	1414	9,002,980	1,973,262	1,890,786	
2007	1303	9,044,769	1,989,705	1,901,030	5,122
2008			2,025,632	1,940,346	19,658

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 41,789

Is the Expenditure Difference greater than or equal to zero? YES  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

**2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?**

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

**3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?**

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 6,367

Per-student amount for FY 2007----- 6,942

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)



**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Missoula H S 0584**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Missoula Elem 0583</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1696828.02	1992110.31
			2XX	Personal Services - Employee Benefits	521618.35	562708.43
			4XX	Purchased Property Services	648.49	993.33
			5XX	Other Purchased Services	10936.90	1147.10
			6XX	Supplies and Materials	23065.19	17414.55
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	972624.49	1018234.82
			2XX	Personal Services - Employee Benefits	153163.37	154531.93
			3XX	Purchased Professional and Technical Services	142510.99	155257.62
			5XX	Other Purchased Services	10228.39	12846.87
			6XX	Supplies and Materials	9293.73	7528.57
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	113601.86	124065.54
			2XX	Personal Services - Employee Benefits	11768.98	13321.76
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			3XX	Purchased Professional and Technical Services	.00	165.00
			5XX	Other Purchased Services	1365970.61	1158668.45
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	268336.17	310766.31
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	158887.05	154815.49
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	17127.69	18866.03
<b>District/Coop Totals</b>					<b>5,476,610.28</b>	<b>5,703,442.11</b>

**Missoula H S 0584**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1686662.76	1492002.33
			2XX	Personal Services - Employee Benefits	396010.82	370347.15
			4XX	Purchased Property Services	359.55	.00
			5XX	Other Purchased Services	14122.04	13540.27
			6XX	Supplies and Materials	40881.03	26568.31
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	436944.87	470186.45

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Missoula H S 0584**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Missoula H S 0584</b>						
	01	General Fund				
		280	Special Education - Local and State			
			21XX	Support Services - Students		
				2XX Personal Services - Employee Benefits	81024.43	80073.42
				3XX Purchased Professional and Technical Services	48299.50	27016.89
				5XX Other Purchased Services	2418.23	798.29
			24XX	Support Services - School Administration		
				1XX Personal Services - Salaries	92389.45	110470.91
				2XX Personal Services - Employee Benefits	9885.52	12425.28
			27XX	Student Transportation Services		
				5XX Other Purchased Services	2104.50	2363.62
	10	Transportation Fund				
		280	Special Education - Local and State			
			27XX	Student Transportation Services		
				3XX Purchased Professional and Technical Services	.00	135.00
				5XX Other Purchased Services	358094.44	408490.39
910				5XX Other Purchased Services	1747.87	.00
	14	Retirement Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
				2XX Personal Services - Employee Benefits	276965.00	239489.13
			21XX	Support Services - Students		
				2XX Personal Services - Employee Benefits	66033.70	70621.18
			24XX	Support Services - School Administration		
				2XX Personal Services - Employee Benefits	12426.05	16798.29
<b>District/Coop Totals</b>					<b>3,526,369.76</b>	<b>3,341,326.91</b>
<b>Prime Applicant Totals</b>					<b>9,002,980.04</b>	<b>9,044,769.02</b>